

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO

In re: ) Case No. 17-bk-3283  
 ) Case No. 17-bk-3284  
COMMONWEALTH OF PUERTO RICO, )  
et al., ) PROMESA Title III  
 )  
Debtors. ) Judge Laura T. Swain  
 )  
\_\_\_\_\_)

**MOTION TO STAY DEADLINE TO OBJECT TO COFINA PLAN OF ADJUSTMENT**

The United States of America, on behalf of the Internal Revenue Service, hereby moves for a stay of its deadline to object to COFINA's plan of adjustment.

1. At the end of the day on December 21, 2018, the appropriations act that had been funding the Department of Justice expired and appropriations to the Department lapsed. The same is true for several other Executive agencies, including the Internal Revenue Service. The Department does not know when funding will be restored by Congress.

2. Absent an appropriation, Department of Justice attorneys and many employees of the Internal Revenue Service are prohibited from working, even on a voluntary basis, except in very limited circumstances, including "emergencies involving the safety of human life or the protection of property." 31 U.S.C. § 1342.

3. Undersigned counsel for the Department of Justice therefore requests a stay of its deadline to object on behalf of the IRS to COFINA's plan of adjustment until Congress has restored appropriations to the Department.

4. If this motion for a stay is granted, undersigned counsel will notify the Court as soon as Congress has appropriated funds for the Department. The Government requests that, at

that point, the current deadline be extended commensurate with the duration of the lapse in appropriations.

Therefore, although we greatly regret any disruption caused to the Court and the other litigants, the Government hereby moves for a stay of its deadline to object on behalf of the IRS to COFINA's plan of adjustment until Department of Justice attorneys are permitted to resume their usual civil litigation functions.

Dated: December 26, 2018

Respectfully submitted,

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Principal Deputy Assistant Attorney General

/s/ Ward W. Benson  
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**CERTIFICATE OF SERVICE**

I hereby certify that on December 26, 2018, I filed the foregoing MOTION with the clerk of the court using the CM/ECF system, which will send notification of such filing to all parties appearing in said system.

/s/ Ward W. Benson  
WARD W. BENSON